

EXHIBIT 32

Richie, Julie D.

From: Rattner, Andrea
Sent: Thursday, June 29, 2006 6:42 PM
To: Hirschhorn, Russell L.; Shapiro, Howard (New Orleans); Rumeld, Myron D.; Jones, Melanie; Eichberger, Nicole
Cc: Walker, Paul S.
Subject: RE: Foot Locker Retirement Plan documents

Paul will keep the docs in his office.
I do not recall how they delivered the 204(h) notice.
I can call Shellagh and see how readily accessible the SPDs and 204(h) notice are.

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From: Hirschhorn, Russell L.
Sent: Thursday, June 29, 2006 7:38 PM
To: Rattner, Andrea; Shapiro, Howard (New Orleans); Rumeld, Myron D.; Jones, Melanie; Eichberger, Nicole
Cc: Walker, Paul; Hirschhorn, Russell L.
Subject: RE: Foot Locker Retirement Plan documents

I'll go out on a limb and say let's wait to ask for documents since we have the plan document unless you think she has the docs readily accessible. I do think, however, we should review most, if not all, of the documents you described below. The drafts may become important at some point and we ought to just maintain the files in one place. The Mercer documents sound like they could be informative even if not entirely relevant. I'm happy to coordinate with Paul tomorrow if you would like.

Do you happen to know if they mailed the 204h notice?

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From: Rattner, Andrea
Sent: Thursday, June 29, 2006 7:25 PM
To: Shapiro, Howard (New Orleans); Rumeld, Myron D.; Hirschhorn, Russell L.; Jones, Melanie; Eichberger, Nicole
Cc: Walker, Paul
Subject: FW: Foot Locker Retirement Plan documents

Please see the documents below. The submissions below contain the plan documents and other information regarding the plan. The plan document contained in the June 2002 IRS submission is the current plan in effect, but there have been three subsequent amendments that are included below. I gave you the other submissions for historic purposes (including the version of the plan right before the conversion effective 1/1/1996).

Our files contain draft SPDs, a 204(h) notice and board minutes approving the 1/1/1996 changes - but they are not final versions and I have not included them in this email. We will need to ask Shellagh for the final versions. From the draft 204(h) notice, it appears that the 204(h) notice was scheduled to be sent on or about November 14, 1995 (note that the 15 day advance rule applied at that time).

The Plan did receive an IRS determination letter after the conversion (based on the 1997 submission) but the IRS has not issued a letter with respect to the 2002 submission. The plan was referred to the IRS National Office for tech advice and is

sitting in DC pursuant to the moratorium. Lisa Herrnson (formerly Berkowitz) has spoken to the IRS periodically about this issue - she also handles many of the day-to-day issues that come up under the plan and has done so since the conversion.

Our files also contain term sheets on the cash balance conversion prepared by their actuary (Jim Gregig did the work - I think he worked/works at Mercer) and a detailed letter from us to the client when we converted the plan in 1995 - none of which I sent to you as I believe they are not relevant.

If you want the SPD and 204(h) notice for the weekend, I can give Sheilagh a call first thing in the morning to try to get them (please let me know) - but obviously, any other requests for information should be more comprehensive and coordinated rather than done on a piecemeal basis.

Thx.

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From: Walker, Paul
Sent: Thursday, June 29, 2006 6:31 PM
To: Rattner, Andrea
Subject: Foot Locker Retirement Plan documents

Plan Amendments subsequent to the June 2002 IRS submission
<< File: 1.pdf >>

June 2002 IRS submission
<< File: 2.pdf >>

June 1997 IRS submission
<< File: 3.pdf >>

March 1995 IRS submission (pre cash balance conversion)
<< File: 4.pdf >>

Correspondence with the IRS relating to technical advice
<< File: 5.pdf >>

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